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Telephone: (702) 792-3773
Facsimile: (702) 792-9002

UNITED STATES DISTRICT COURT

DISTRICT OF NEVADA

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff

vs.

MATTHEW WADE BEASLEY, *et al.*,

Defendants

THE JUDD IRREVOCABLE TRUST, *et al.*,

Relief Defendants

Case No. 2:22-cv-00612-CDS-EJY

**STIPULATION AND ORDER
AUTHORIZING THE SALE OF REAL
PROPERTIES AT 5475 RUFFIAN ROAD,
LAS VEGAS, NEVADA AND 2.5 AC – NWC
RUFFIAN ROAD AND W. HAMMER
LANE, LAS VEGAS, NEVADA**

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1 The following Stipulation and [Proposed] Order (the “Stipulation”) regarding the sale of the
2 real property located at 5475 Ruffian Road, Las Vegas, Nevada, and bearing the legal description
3 appended hereto as **Exhibit A** (the “Ruffian House”), and 2.5 AC – NWC Ruffian Road and W.
4 Hammer Lane, Las Vegas, Nevada, and bearing the legal description appended hereto as **Exhibit B**
5 (the “Ruffian Land”), Geoff Winkler (the “Receiver”), the Court-appointed receiver in the above-
6 entitled action, and the plaintiff Securities and Exchange Commission (the “Commission”), by and
7 through their respective representatives, and with respect to the following facts:

8 1. The Receiver was appointed on June 3, 2022 pursuant to this Court's Order
9 Appointing Receiver [ECF No. 88] which was amended on July 28, 2022 [ECF 207] (collectively
10 the “Appointment Order”). Pursuant to the Appointment Order, the Receiver was appointed as the
11 federal equity receiver for, among other entities, J&J Consulting Services, Inc., a Nevada
12 corporation (“Seller”);

13 2. The Appointment Order required the turnover of certain personal and real property
14 to the Receiver including but not limited to the Ruffian House and the Ruffian Lan (collectively, the
15 “Properties”). The Properties were transferred to Seller in accordance with the Appointment Order.

16 3. The buyers of the Ruffian Land, Michael Ascunsion and Tokumba Britt (together,
17 "Land Buyer") have agreed to purchase the Ruffian Land for the sum of \$500,000 in accordance
18 with a Vacant Land Purchase Agreement dated November 22, 2022 (the “Land RSA”). Per the
19 Land RSA, the Land Buyer has deposited \$7,500.00 into an escrow established at Stewart Title (the
20 “Land Escrow”), pursuant to that escrow agreement dated November 23, 2022, as an earnest money
21 deposit.

22 4. The buyer of the Ruffian House, Christine Harper-Shene (“House Buyer”), has
23 agreed to purchase the Ruffian House for the sum of \$1,599,000 in accordance with the Residential
24 Purchase Agreement dated November 22, 2022, (the “House RSA”). Per the terms of the House
25 RSA, House Buyer has deposited \$20,000 into an escrow established at Stewart Title (the “House
26 Escrow”), pursuant to that escrow agreement dated November 23, 2022, as an earnest money
27 deposit.

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1 5. The House Buyer, Land Buyer, Seller, and the Receiver have agreed that all proceeds
2 of the foregoing sales shall be transmitted from the Land Escrow and the House Escrow (collectively
3 the “Escrows”) to the Seller, via wire transfer, immediately upon the closing of the sales. It is
4 anticipated that the sales will close within thirty (30) days of the District Court's approval of this
5 Stipulation. The Receiver believes that the offer represents fair market value for the Ruffian Land
6 and Ruffian House.

7 6. Defendant Matthew Beasley and Paula Beasley voluntarily signed the deed
8 transferring the Properties to the Seller and consent to the sale. Attached hereto as **Exhibit C** and **D**
9 are copies of the grant deeds reflecting the transfer. (*See also* ECF Dkt No. 442) (order authorizing
10 transfer of properties from the Beasleys to Seller).

11 7. The Receiver is seeking to close the sale via this Stipulation in lieu of a receiver's
12 auction process because of changes and uncertainties in the real estate marketplace jeopardize the
13 sale of the Properties, and the recovery of the maximum sale proceeds for the benefit of the
14 receivership estate in the immediate term. In most cases, transfers of title from the defendants to
15 the Receiver are necessary in order for the Receiver to conduct the auctions contemplated by 28
16 U.S.C. 2001, and the sales procedures already approved by this Court (which include sale pursuant
17 to stipulation, in certain circumstances). However, delays in connection with the closing of the sale
18 that result from the auction process and the time required by the title company to underwrite title
19 policies have created untenable delays that could result in the buyers walking away from the sale.

20 8. The Receiver and the real estate broker believe that delays in the closing beyond the
21 timing contemplated by the Land RSA and House RSA will jeopardize the sales. As noted above,
22 the market is deteriorating as a result of, among other things, the extraordinary rise in mortgage rates
23 over the past six months. It is possible that if these sales do not close, the Properties may remain on
24 the market through the winter and into spring.

25 9. After payment of closing costs and brokers' commissions, as reflected in the Land
26 RSA and House RSA, all sale proceeds from the sale of the respective Properties shall be wired
27 directly to the Seller from the Escrows, as provided above. It is estimated that the net proceeds of
28 the sales, which will be wired from the Escrows to the Seller, will be approximately \$1,743,433.84.

1 10. Based upon the time that the Properties have been on the market, the terms of the
2 offers and the anticipated market conditions for homes and raw land in these price ranges, the
3 Receiver, Seller and the Commission have agreed to the immediate sale of the Properties to the
4 buyers on the terms set forth in the Land RSA and House RSA.

5 11. Accordingly, in light of the unique facts and circumstances surrounding the proposed
6 sale of the Properties including but not limited to the limited market for an “as is” sale of real
7 property, the all-cash terms of the sale, as well as the Receiver’s concerns that failing to immediately
8 move forward with this sale may lead to the receipt of significantly less recovery for the receivership
9 estate, the undersigned parties believe this Stipulation is necessary, and in the best interest of all
10 parties and the receivership estate. Therefore, the undersigned agree that it is appropriate to waive
11 any requirements imposed by 28 U.S.C. § 2001, *et. seq.* to the extent they are applicable to the offer,
12 the Land RSA and House RSA and the proposed sale.

13 **ACCORDINGLY, IT IS HEREBY STIPULATED AND AGREED** by and between the
14 undersigned counsel that:

15 A. Seller may sell the Properties pursuant to the offers reflected in the Land RSA and
16 the House RSA;

17 B. The deposits received relating to the Land RSA and the House RSA shall be
18 immediately delivered to the Seller; and

19 ///

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C. Following the District Court's approval of this Stipulation, on the Closing Date reflected in the Land RSA and the House RSA, that the net proceeds of the sales shall be wired directly from Land Escrow and the House Escrow to the Seller.

DATED this 27th day of January, 2023

GREENBERG TRAURIG, LLP

By: /s/ Kara B. Hendricks
KARA B. HENDRICKS (SBN 07743)
JASON K. HICKS (SBN 13149)
KYLE A. EWING (SBN 14051)

JARROD L. RICKARD (SBN 10203)
KATIE L. CANNATA (SBN 14848)
SEMENZA KIRCHER RICKARD
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Las Vegas, Nevada 89145
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Facsimile: (702) 920-8669

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JOSHUA A. del CASTILLO*
MATTHEW D. PHAM*
**admitted pro hac vice*
ALLEN MATKINS LECK
GAMBLE MALLORY & NATSIS
LLP
865 South Figueroa Street, Suite 2800
Los Angeles, California 90017-2543
Telephone: (213) 622-5555
Facsimile: (213) 620-8816
Attorneys for Receiver Geoff Winkler

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DATED this 27th day of January, 2023

**SECURITIES & EXCHANGE
COMMISSION**

By: /s/ Casey R. Fronk
TRACY S. COMBS, ESQ.
(California Bar No. 298664)
CASEY R. FRONK, ESQ.
(Illinois Bar No. 6296535)
351 South West Temple, Suite 6
100 Salt Lake City, Utah 84101
Telephone: (810) 524-5796
Facsimile: (810) 524-3558

ORDER

IT IS HEREBY ORDERED that:

A. Seller may sell the Properties pursuant to the terms of the Land RSA and House RSA.

B. The deposit received by the escrows pursuant to the Land RSA and the House RSA shall be immediately delivered to the Seller; and

C. Upon the Closing of the sale of the Ruffian Land and the Ruffian House pursuant to the Land RSA and the House RSA, all of the net sale proceeds shall be wired directly from the Land Escrow and the House Escrow to the Seller.

IT IS SO ORDERED.

Dated: January 30, 2023



HON. CRISTINA D. SILVA
Judge, United States District Court

INDEX OF EXHIBITS	
EXHIBIT	DESCRIPTION
Exhibit A	Legal Description (5475 Ruffian Road, Las Vegas, NV)
Exhibit B	Legal Description (2.5 Acres NWC Ruffian Road and W. Hammer Lane
Exhibit C	Grant Deed (5475 Ruffian Road, Las Vegas, NV)
Exhibit D	Grant Deed (2.5 Acre NWC Ruffian Road and W. Hammer Lane

EXHIBIT A

EXHIBIT A

Legal Description
5475 Ruffian Road, Las Vegas, NV

5475 Ruffian Road

LEGAL DESCRIPTION

PARCEL ONE (1):

That portion of the Northeast Quarter (NE $\frac{1}{4}$) of the Northeast Quarter (NE $\frac{1}{4}$) of Section 36, Township 19 South, Range 59 East, M.D.B. &M., described as follows:

Lot Two (2) as shown by map thereof in File 107 of Parcel Maps, Page 22, in the Office of the County Recorder of Clark County, Nevada.

PARCEL TWO (2):

An Easement for ingress and egress over those portions of Lots One (1), Three (3) and Four (4), lying within the Private Drive as shown by said map.

EXHIBIT B

EXHIBIT B

Legal Description
2.5 Acres - NWC Ruffian Road and W. Hammer Lane

2.5 Acres – NWC Ruffian Road and W. Hammer Lane

LEGAL DESCRIPTION

The Southeast Quarter (SE 1/4) of the Southwest Quarter (SW 1/4) of the Northeast Quarter (NE 1/4) of the Northeast Quarter (NE1/4) of [Section 36](#), Township 19 South, Range 59 East, M.D.M.

EXHIBIT C

EXHIBIT C

Grant Deed
5475 Ruffian Road, Las Vegas, NV

A.P.N. No.:	126-36-501-029
R.P.T.T.	\$8,154.90
File No.:	1853434-2 KHE
Recording Requested By:	
Stewart Title Company	
Mail Tax Statements To:	<i>Same as below</i>
When Recorded Mail To:	
J & J Consulting Services, Inc.	
715 NW Hoyt Street Ste 4364	
Portland, OR 97208	

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH: That

Matthew Beasley and Paula Beasley, husband and wife as joint tenants

for valuable consideration, the receipt of which is hereby acknowledged, does hereby Grant, Bargain, Sell and Convey to

J & J Consulting Services, Inc.,

all that real property situated in the County of Clark, State of Nevada, bounded and described as follows:

PARCEL ONE (1):

That portion of the Northeast Quarter (NE ¼) of the Northeast Quarter (NE ¼) of Section 36, Township 19 South, Range 59 East, M.D.B. &M., described as follows:

Lot Two (2) as shown by map thereof in File 107 of Parcel Maps, Page 22, in the Office of the County Recorder of Clark County, Nevada.

PARCEL TWO (2):

An Easement for ingress and egress over those portions of Lots One (1), Three (3) and Four (4), lying within the Private Drive as shown by said map.

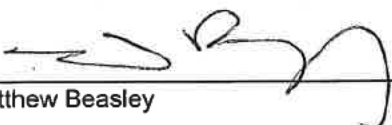
***SUBJECT TO:**

1. Taxes for the fiscal year;
2. Reservations, restrictions, conditions, rights, rights of way and easements, if any of record on said premises.

Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining, and any reversions, remainders, rents, issues or profits thereof.

SIGNATURES AND NOTARY ON PAGE 2
THIS GRANT BARGAIN SALE DEED MAY BE SIGNED IN COUNTERPART.


Dated: January 12th, 2023


Matthew Beasley


Paula Beasley

State of Nevada)
County of Washoe) ss

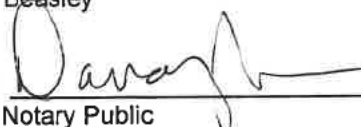
This instrument was acknowledged before me on the 18 day of January, 2023
By: Matthew Beasley

Signature: 
Notary Public
Kathleen Neilson
My Commission Expires: 02-19-2026

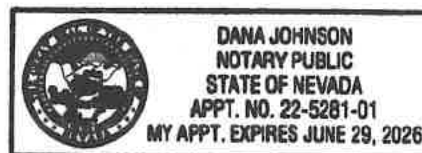


State of Nevada)
County of Clark) ss

This instrument was acknowledged before me on the 21st day of January, 2023
By: Paula Beasley

Signature: 
Notary Public

My Commission Expires: 6/29/2026



STATE OF NEVADA
DECLARATION OF VALUE FORM

1. Assessor Parcel Number(s)

- a) 126-36-501-029
 b) _____
 c) _____
 d) _____

2. Type of Property:

- a. ☐ Vacant Land b. ☒ Single Fam. Res.
 c. ☐ Condo/Twnhse d. ☐ 2-4 Plex
 e. ☐ Apt. Bldg. f. ☐ Comm'l/Ind'l
 g. ☐ Agricultural h. ☐ Mobile Home
☐ Other _____

FOR RECORDERS OPTIONAL USE ONLY

Book _____ Page: _____

Date of Recording: _____

Notes: _____

3. a. Total Value/Sales Price of Property

\$ 1,599,000.00

b. Deed in Lieu of Foreclosure Only (value of property)

(_____)

c. Transfer Tax Value:

\$ 1,599,000.00

d. Real Property Transfer Tax Due

\$ 8,154.90

4. **If Exemption Claimed:**

a. Transfer Tax Exemption per NRS 375.090, Section _____

b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: _____%

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature _____ Capacity _____ Grantor _____

Signature _____ Capacity _____ Grantee _____

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: Matthew Beasley and Paula Beasley

Address: 715 NW Hoyt Street Ste 4364715 NW
Hoyt Street #4364

City: PortlandPortland

State: OROR Zip: 9720897208

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: J & J Consulting Services, Inc.

Address: 715 NW Hoyt Street Ste 4364715
NW Hoyt Street Ste 4364

City: Portland

State: OROR Zip: 97208

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Print Name: Stewart Title Company

Escrow # 1853434-2 KHE

Address: 7251 W Lake Mead Blvd, Suite 350

City: Las Vegas

State: NV Zip: 89128

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

AFFIDAVIT AND CONSENT

State of Nevada)
County of Nye) ss.
)

Matthew Beasley and Paula Beasley of legal age, being first duly sworn, deposes and says:

THAT they are the identical parties, who made, executed and delivered that certain deed to grantee J & J Consulting Services, Inc. dated January 12, 2023; exhibit A attached hereto;

THAT said deed is intended to be and is an absolute conveyance of the title to said property to the grantees named therein, and was not and is not now intended as a mortgage, trust conveyance or security of any kind;

THAT it was the intention of the affiant(s) as grantor(s) in said deed to convey, and by said deed these affiant(s) did convey, to the grantee(s) therein, all their right, title and interest absolutely in and to said property and that possession of said property has been surrendered to the grantee(s);


THAT in the execution and delivery of said deed affiant(s) was not acting under misapprehension as to the effect thereof, and acted freely and voluntarily and was not acting under coercion or duress;

THAT the consideration for said deed was and is payment to the affiant(s) of the sum of \$1,599,000.00 by the grantee;

THAT at the time of making said deed affiant(s) believed and now believe that the aforesaid consideration therefore represented the fair value of said property;

THAT this affidavit is made for the protection and benefit of the grantees in said deed their successors and assigns, and all other parties hereafter dealing with or who may acquire an interest in said property and particularly for the benefit of Stewart Title Company, which is about to insure the title to said property in reliance thereon, and any other title company which may hereafter insure the title to said property;

THAT affiant(s) will testify, declare, depose or certify before any competent tribunal, officer or person, in any case now pending or which may hereafter be instituted to the truth of the particular facts set forth above.


Matthew Beasley


Paula Beasley

State of Nevada)
) ss.
County of Nye)

This instrument was acknowledged before me on 18 day of January, 2023.

By: Matthew Beasley

Signature: 
Notary Public



State of Nevada)
) ss.
County of Clark)

This instrument was acknowledged before me on 21st day of January, 2023.

By: Paula Beasley

Signature: 
Notary Public

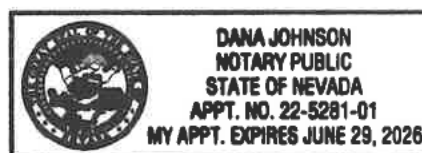


EXHIBIT "A"
LEGAL DESCRIPTION

File No.: 1853434-2

PARCEL ONE (1):

That portion of the Northeast Quarter (NE $\frac{1}{4}$) of the Northeast Quarter (NE $\frac{1}{4}$) of Section 36, Township 19 South, Range 59 East, M.D.B. &M., described as follows:

Lot Two (2) as shown by map thereof in File 107 of Parcel Maps, Page 22, in the Office of the County Recorder of Clark County, Nevada.

PARCEL TWO (2):

An Easement for ingress and egress over those portions of Lots One (1), Three (3) and Four (4), lying within the Private Drive as shown by said map.

EXHIBIT D

EXHIBIT D

Grant Deed
2.5 Acre NWC Ruffian Road and W. Hammer Lane

A.P.N. No.:	126-36-501-017
R.P.T.T.	\$2,550.00
File No.:	1855159-2 KHE
Recording Requested By:	
Stewart Title Company	
Mail Tax Statements To:	<i>Same as below</i>
When Recorded Mail To:	
J & J Consulting Services, Inc.	
715 NW Hoyt Street Ste 4364	
Portland, OR 97208	

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH: That

Matthew Beasley and Paula Beasley, husband and wife as joint tenants

for valuable consideration, the receipt of which is hereby acknowledged, does hereby Grant, Bargain, Sell and Convey to

J & J Consulting Services, Inc.,

all that real property situated in the County of Clark, State of Nevada, bounded and described as follows:

See Exhibit "A" attached hereto and made a part hereof.

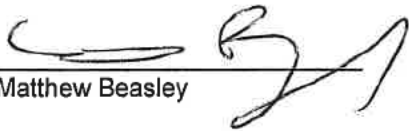
***SUBJECT TO:**

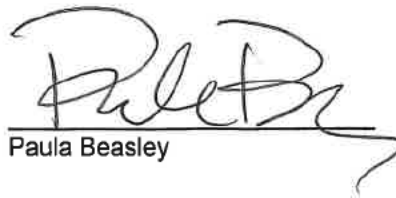
1. Taxes for the fiscal year;
2. Reservations, restrictions, conditions, rights, rights of way and easements, if any of record on said premises.
3. [Enter Data]

Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining, and any reversions, remainders, rents, issues or profits thereof.

SIGNATURES AND NOTARY ON PAGE 2
THIS GRANT BARGAIN SALE DEED MAY BE SIGNED IN COUNTERPART.

Dated: _____


Matthew Beasley


Paula Beasley

State of Nevada)
County of Washoe) ss

This instrument was acknowledged before me on the 18 day of January, 2023
By: Matthew Beasley

Signature: 
Notary Public

My Commission Expires: 02-19-2026



State of Nevada)
County of Clark) ss

This instrument was acknowledged before me on the 21st day of January, 2023
By: Paula Beasley

Signature: 
Notary Public

My Commission Expires: 6/29/2026

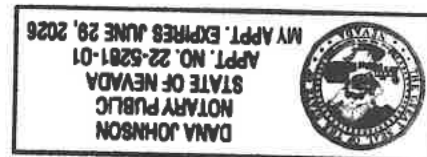


EXHIBIT "A"
LEGAL DESCRIPTION

The Southeast Quarter (SE 1/4) of the Southwest Quarter (SW 1/4) of the Northeast Quarter (NE 1/4) of the Northeast Quarter (NE1/4) of Section 36, Township 19 South, Range 59 East, M.D.M.

**STATE OF NEVADA
DECLARATION OF VALUE FORM**

1. Assessor Parcel Number(s)

- a) 126-36-501-017
b) _____
c) _____
d) _____

2. Type of Property:

- a. ☐ Vacant Land b. ☐ Single Fam. Res.
c. ☐ Condo/Twnhse d. ☐ 2-4 Plex
e. ☐ Apt. Bldg. f. ☐ Comm'l/Ind'l
g. ☐ Agricultural h. ☐ Mobile Home
☐ Other _____

FOR RECORDERS OPTIONAL USE ONLY

Book _____ Page: _____

Date of Recording: _____

Notes: _____

3. a. Total Value/Sales Price of Property \$ 500,000.00
b. Deed in Lieu of Foreclosure Only (value of property) ()
c. Transfer Tax Value: \$ 500,000.00
d. Real Property Transfer Tax Due \$ 2,550.00

4. If Exemption Claimed:

- a. Transfer Tax Exemption per NRS 375.090, Section _____
b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: _____%

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature  Capacity _____ Grantor _____

Signature _____ Capacity _____ Grantee _____

**SELLER (GRANTOR) INFORMATION
(REQUIRED)**

Print Name: Matthew Beasley and Paula Beasley
Address: 715 NW Hoyt Street #4364
City: Portland
State: OR Zip: 97208

**BUYER (GRANTEE) INFORMATION
(REQUIRED)**

Print Name: J & J Consulting Services, Inc.
Address: 715 NW Hoyt Street Ste 4364
City: Portland
State: OR Zip: 97208

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Print Name: Stewart Title Company Escrow # 1855159-2 KHE
Address: 7251 W Lake Mead Blvd, Suite 350
City: Las Vegas State: NV Zip: 89128

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

AFFIDAVIT AND CONSENT

State of Nevada)
) ss.
County of Nye)

Matthew Beasley and Paula Beasley of legal age, being first duly sworn, deposes and says:

THAT they are the identical parties, who made, executed and delivered that certain deed to grantee J & J Consulting Services, Inc. dated January 12, 2023; exhibit A attached hereto;

THAT said deed is intended to be and is an absolute conveyance of the title to said property to the grantees named therein, and was not and is not now intended as a mortgage, trust conveyance or security of any kind;

THAT it was the intention of the affiant(s) as grantor(s) in said deed to convey, and by said deed these affiant(s) did convey, to the grantee(s) therein, all their right, title and interest absolutely in and to said property and that possession of said property has been surrendered to the grantee(s);

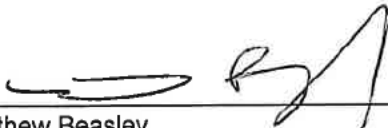
THAT in the execution and delivery of said deed affiant(s) was not acting under misapprehension as to the effect thereof, and acted freely and voluntarily and was not acting under coercion or duress;

THAT the consideration for said deed was and is payment to the affiant(s) of the sum of \$350,000.00 by the grantee;

THAT at the time of making said deed affiant(s) believed and now believe that the aforesaid consideration therefore represented the fair value of said property;

THAT this affidavit is made for the protection and benefit of the grantees in said deed their successors and assigns, and all other parties hereafter dealing with or who may acquire an interest in said property and particularly for the benefit of Stewart Title Company, which is about to insure the title to said property in reliance thereon, and any other title company which may hereafter insure the title to said property;

THAT affiant(s) will testify, declare, depose or certify before any competent tribunal, officer or person, in any case now pending or which may hereafter be instituted to the truth of the particular facts set forth above.

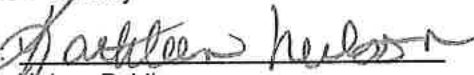

Matthew Beasley


Paula Beasley

State of Nevada)
) ss.
County of Nye)

This instrument was acknowledged before me on 16 day of January, 2023.

By: Matthew Beasley

Signature: 

Notary Public



State of Nevada)
) ss.
County of Clark)

This instrument was acknowledged before me on 21st day of January, 2023.

By: Paula Beasley

Signature: 

Notary Public

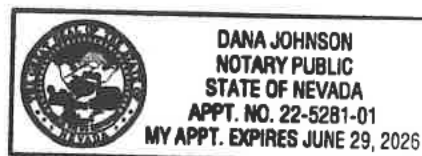


EXHIBIT "A"
LEGAL DESCRIPTION

File No.: 1855159-2

The Southeast Quarter (SE 1/4) of the Southwest Quarter (SW 1/4) of the Northeast Quarter (NE 1/4) of the Northeast Quarter (NE1/4) of Section 36, Township 19 South, Range 59 East, M.D.M.